CERTIFICATE OF MAILING AND SERVICE

I, Pam Hendrickson, certify that on April 27, 2005, I caused to be mailed first class, postage prepaid, original copies of the Utah Petition for Membership in the Streamlined Sales and Use Tax Agreement, the Utah Certificate of Compliance, and the Utah Taxability Matrix to:

Scott Peterson, Interim Executive Director SST Conforming State Committee c/o Federation of Tax Administrators 444 North Capitol Street, N.W., Suite 348 Washington, DC 20001

Jam Hondrickson

I, Pam Hendrickson, further certify that on April 27, 2005, I caused to be delivered electronically true and correct copies of the Utah Petition for Membership in the Streamlined Sales and Use Tax Agreement, the Utah Certificate of Compliance, and the Utah Taxability Matrix to the Co-Chairs of the Streamlined Sales Tax Implementing States, Senator Angela Monson, Oklahoma State Senate at her e-mail address Monson@lsb.state.ok.us and Commissioner Bruce Johnson, Utah Tax Commission at his e-mail address rbjohnson@utah.gov.

I, Pam Hendrickson, further certify that on April 27, 2005, I caused to be delivered electronically true and correct copies of the Utah Petition for Membership in the Streamlined Sales and Use Tax Agreement, the Utah Certificate of Compliance, and the Utah Taxability Matrix to the Petition for Membership Distribution List, attached hereto and incorporated herein, at the email addressed listed therein.

Pam Hendrickson

Tax Commission Chair

State of Utah